

Department of Finance		Fund: 8121 PAGE 1 Renumbered From:
STATE OF CALIFORNIA MANUAL OF STATE FUNDS		
<u>Legal Title</u> Schools Not Prisons Voluntary Tax Contribution Fund		
<u>Legal Citation/Authority</u> Chapter 441, Statutes 2018 (AB 2944) Revenue and Taxation Code section 18911		
<u>Fund Classification</u> <u>GAAP Basis</u> Governmental/Special Revenue Fund	<u>Fund Classification</u> <u>Legal Basis</u> Nongovernmental/Trust and Agency Fund – Non-Federal	
<u>Purpose</u> To distribute grants to nonprofit public charities for the purpose of funding academic and career readiness programs that seek to break the school-to-prison pipeline		
<u>Administering Agency/Business Unit Code</u> Department of Education/6100		
<u>Major Revenue Source</u> Voluntary contributions on personal income tax returns.		
<u>Disposition of Fund (upon abolishment)</u> Pursuant to Government Code section 16346, in the absence of language that identifies a successor fund, any balance remaining in this fund upon abolishment, shall be transferred to the General Fund.		
<u>Appropriation Authority</u> Continuously appropriated.		
<u>State Appropriations Limit</u> Always Excluded – Revenues in this fund are not proceeds of taxes and even after transfer, will never become proceeds of taxes because the major revenue source is voluntary contributions made by individuals and deposited in a Trust and Agency Fund.		
<u>Comments/Historical Information</u>		